



3014 (02-09-04)

ANNUAL REPORT

OF

Name: DARBOY JOINT SANITARY DISTRICT NO. 1

Principal Office: N398 CTH "N"
APPLETON, WI 54915

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DARBOY JOINT SANITARY DISTRICT NO. 1**Utility Address:** N398 CTH "N"

APPLETON, WI 54915

When was utility organized? 12/31/1985**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS JOANN M ASHAUER**Title:** BUSINESS MANAGER**Office Address:** DARBOY SANITARY DISTRICT

N398 CTH "N"

APPLETON, WI 54915

Telephone: (920) 788 - 6048**Fax Number:** (920) 788 - 6130**E-mail Address:** dsd@athenet.net

President, chairman, or head of utility commission/board or committee:

Name: MR JAMES J SALM**Title:** PRESIDENT**Office Address:**

N 398 CTH "N"

APPLETON, WI 54915

Telephone: (920) 788 - 6048**Fax Number:** (920) 788 - 6130**E-mail Address:** dsd@athenet.net

Are records of utility audited by individuals or firms, other than utility employee? NO**Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: MR PATRICK HENNESSEY**Title:** OPERATOR**Office Address:** DARBOY SANITARY DISTRICT

N398 CTH "N"

APPLETON, WI 54915

Telephone: (920) 788 - 6048**Fax Number:** (920) 788 - 6130**E-mail Address:** dsd@athenet.net

Name of utility commission/committee: DARBOY JOINT SANITARY DISTRICT #1 COMMISSION

Names of members of utility commission/committee:

MR MAURICE BROCKMAN, SECRETARY

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

Is sewer service rendered by the utility? **NO**

If "yes," has the municipality by ordinance combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? **NO**

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? **NO**

Provide the following information regarding the provider(s) of contract services:

Firm Name: **NONE**

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	738,090	499,215	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	400,419	318,747	2
Depreciation Expense (403)	237,394	167,054	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,863	1,334	5
Total Operating Expenses	639,676	487,135	
Net Operating Income	98,414	12,080	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	98,414	12,080	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	2,737	2,530	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	2,737	2,530	
Total Income	101,151	14,610	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	101,151	14,610	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	17,280	(3,227)	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	17,280	(3,227)	
Net Income	83,871	17,837	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	492,460	474,623	20
Balance Transferred from Income (433)	83,871	17,837	21
Miscellaneous Credits to Surplus (434)	500,000	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,076,331	492,460	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST FROM SPECIAL ASSESSMENTS	2,737	5
Total (Acct. 419):	2,737	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
FOREGIVNESS OF PARTIAL DEBT TO SEWER	500,000	9
Total (Acct. 434):	500,000	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	738,090	0	0	0	738,090	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	738,090	0	0	0	738,090	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	122,587		122,587	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	122,587	0	122,587	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,324,622	10,314,487	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,088,787	880,396	2
Net Utility Plant	10,235,835	9,434,091	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	90,917	118,130	6
Special Funds (125)	0	0	7
Total Other Property and Investments	90,917	118,130	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)		0	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,287	6,863	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	97,294	9,600	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	104,581	16,463	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	10,431,333	9,568,684	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	1,076,331	492,460	23
Total Proprietary Capital	1,076,331	492,460	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	346,164	396,939	26
Total Long-Term Debt	346,164	396,939	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	40,954	85,815	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	15,928	9,008	32
Other Current and Accrued Liabilities (238)	766,795	817,081	33
Total Current and Accrued Liabilities	823,677	911,904	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	8,185,161	7,767,381	41
Total Liabilities and Other Credits	10,431,333	9,568,684	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	11,324,622	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	11,324,622	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,088,787	0	0	0	10
Total Accumulated Provision	1,088,787	0	0	0	
Net Utility Plant	10,235,835	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	880,396				880,396	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	237,394				237,394	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,648				7,648	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	518				518	10
Other credits (specify):						11
					0	12
Total credits	245,560	0	0	0	245,560	13
Debits during year						14
Book cost of plant retired	37,169				37,169	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	37,169	0	0	0	37,169	19
Balance End of Year	1,088,787	0	0	0	1,088,787	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.27%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
None				1
Total			0	
Unamortized premium on debt (251)				
None				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	2
Balance end of year	<u>0</u>

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST #1705369.02000124.02	11/22/2000	03/15/2005	4.75%	54,005	1
STATE TRUST #1705369.02001005.01	09/27/2000	03/15/2010	5.25%	74,000	2
STATE TRUST #1705369.02000124.01	05/24/2000	03/15/2005	4.75%	218,159	3
Total for Account 224				346,164	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,863	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	1,863	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,203	7
PSC Remainder Assessment	660	8
Other (explain):		
NONE		9
Total payments and other debits	1,863	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
STATE TRUST FUND #1705369.9001	0			0	3
STATE TRUST FUND #1705369.02000124.01	7,728	10,835	10,360	8,203	4
STATE TRUST FUND #1705369.020001005.01	1,000	3,890		4,890	5
STATE TRUST FUND #1705369.02000124.02	280	2,555		2,835	6
Subtotal	9,008	17,280	10,360	15,928	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	9,008	17,280	10,360	15,928	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	7,767,381	0	0	0	0	7,767,381	1
Add credits during year:							
For Services	103,317					103,317	2
For Mains	266,943					266,943	3
Other (specify):							
HYDRANTS	47,520					47,520	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	8,185,161	0	0	0	0	8,185,161	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	90,917	2
Total (Acct. 124):	90,917	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,287	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	7,287	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	97,294	12
Total (Acct. 145):	97,294	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	10,818,796	0	0	0	10,818,796	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	984,591	0	0	0	984,591	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	7,976,271	0	0	0	7,976,271	6
Other (specify):					0	7
Average Net Rate Base	1,857,934	0	0	0	1,857,934	
Net Operating Income	98,414	0	0	0	98,414	8
Net Operating Income as a percent of						
Average Net Rate Base	5.30%	N/A	N/A	N/A	5.30%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	784,395	3
Other (Specify):		4
Total Average Proprietary Capital	784,395	
Net Income		
Net Income	83,871	5
Percent Return on Proprietary Capital	10.69%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

Effective 03/26/2001, Darboy implemented a PSC approved rate increase. The major change in revenues is due to an increase in Public Fire Protection revenues which increased approximately 184%.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

During 2001, the Darboy Sanitary Commission approved the forgiveness of \$500,000 due sewer from the water utility.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

email sent 11/7/02:

Dear Ms. Ashauer:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. The analytical review did not identify any such issues.

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	704,188	1
Total Sales of Water	704,188	
Other Operating Revenues		
Forfeited Discounts (470)	680	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	11,900	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	21,322	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	33,902	
Total Operating Revenues	738,090	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	95,539	8
Pumping Expenses (620-625)	79,815	9
Water Treatment Expenses (630-635)	64,263	10
Transmission and Distribution Expenses (640-655)	46,862	11
Customer Accounts Expenses (901-904)	11,477	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	102,463	14
Total Operation and Maintenance Expenses	400,419	
Other Operating Expenses		
Depreciation Expense (403)	237,394	15
Amortization Expense (404-407)		16
Taxes (408)	1,863	17
Total Other Operating Expenses	239,257	
Total Operating Expenses	639,676	
NET OPERATING INCOME	98,414	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,926	183,914	490,924	4
Commercial	93	28,122	48,907	5
Industrial				6
Total Metered Sales to General Customers (461)	3,019	212,036	539,831	
Private Fire Protection Service (462)	10		2,401	7
Public Fire Protection Service (463)	3		158,868	8
Other Sales to Public Authorities (464)	6	1,551	3,088	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,038	213,587	704,188	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
None	None			1
Total		<u>0</u>	<u>0</u>	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	158,868	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	158,868	
Forfeited Discounts (470):		
Customer late payment charges	680	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	680	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
ANTENNAE SPACE ON WATER TOWER	11,900	8
Total Rents from Water Property (472)	11,900	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,125	10
Other (specify):		
VARIOUS WATER INSPECTIONS	9,057	11
MISC (PERMITS, LABELS, ETC)	1,140	12
Total Other Water Revenues (474)	21,322	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	21,267	1
Purchased Water (601)	69,003	2
Operation Supplies and Expenses (602)	4,749	3
Maintenance of Water Source Plant (605)	520	4
Total Source of Supply Expenses	95,539	
PUMPING EXPENSES		
Operation Labor (620)	21,267	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	55,789	7
Operation Supplies and Expenses (623)	362	8
Maintenance of Pumping Plant (625)	2,397	9
Total Pumping Expenses	79,815	
WATER TREATMENT EXPENSES		
Operation Labor (630)	21,267	10
Chemicals (631)	38,042	11
Operation Supplies and Expenses (632)	1,566	12
Maintenance of Water Treatment Plant (635)	3,388	13
Total Water Treatment Expenses	64,263	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	21,266	14
Operation Supplies and Expenses (641)	7,988	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,870	16
Maintenance of Mains (651)	3,216	17
Maintenance of Services (652)	592	18
Maintenance of Meters (653)	5,033	19
Maintenance of Hydrants (654)	1,897	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	46,862	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	9,737	22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)	1,740	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	11,477	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	29,212	27
Office Supplies and Expenses (921)	13,609	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	18,428	30
Property Insurance (924)	7,563	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	22,200	33
Regulatory Commission Expenses (928)	2,061	34
Miscellaneous General Expenses (930)	1,776	35
Transportation Expenses (933)	4,659	36
Maintenance of General Plant (935)	2,955	37
Total Administrative and General Expenses	102,463	
Total Operation and Maintenance Expenses	400,419	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		1,203	3
PSC Remainder Assessment		660	4
Other (specify): NONE			5
Total tax expense		1,863	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	23,974		4
Structures and Improvements (311)	52,117		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	358,356	60,045	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	434,447	60,045	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	471,842		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	197,709		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	669,551	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	139,520		22
Water Treatment Equipment (332)	1,545		23
Total Water Treatment Plant	141,065	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			23,974	4
Structures and Improvements (311)			52,117	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			418,401	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	494,492	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			471,842	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			197,709	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	669,551	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			139,520	22
Water Treatment Equipment (332)			1,545	23
Total Water Treatment Plant	0	0	141,065	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,021,623		26
Transmission and Distribution Mains (343)	5,777,472	555,760	27
Fire Mains (344)	0		28
Services (345)	1,139,561	120,175	29
Meters (346)	389,830	233,015	30
Hydrants (348)	632,207	59,462	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	8,960,693	968,412	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	44,325		34
Office Furniture and Equipment (391)	10,707		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	10,961	20,364	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	27,163		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	14,058		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	107,214	20,364	
Total utility plant in service directly assignable	10,312,970	1,048,821	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,312,970	1,048,821	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,021,623	26
Transmission and Distribution Mains (343)	27,051		6,306,181	27
Fire Mains (344)			0	28
Services (345)			1,259,736	29
Meters (346)			622,845	30
Hydrants (348)	10,118		681,551	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	37,169	0	9,891,936	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			44,325	34
Office Furniture and Equipment (391)			10,707	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)			31,325	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			27,163	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			14,058	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	127,578	
Total utility plant in service directly assignable	37,169	0	11,324,622	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	37,169	0	11,324,622	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	3,519		14,312	17,831	1
February	3,151		14,067	17,218	2
March	3,370		14,756	18,126	3
April	3,438		14,849	18,287	4
May	3,424		17,290	20,714	5
June	4,196		17,648	21,844	6
July	6,575		30,283	36,858	7
August	6,222		22,781	29,003	8
September	3,226		17,623	20,849	9
October	4,494		15,368	19,862	10
November	4,113		14,210	18,323	11
December	4,516		15,152	19,668	12
Total annual pumpage	50,244	0	208,339	258,583	
Less: Water sold				213,587	13
Volume pumped but not sold				44,996	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				17,523	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				86	18
Total volume not sold but accounted for				17,609	19
Volume pumped but unaccounted for				27,387	20
Percent of water lost				11%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,810	23
Date of maximum: 7/16/2001					24
Cause of maximum:					25
New Lawns					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				410	26
Date of minimum: 4/7/2001					27
Total KWH used for pumping for the year				682,320	28
If water is purchased: Vendor Name: VILLAGE OF KIMBERLY					29
Point of Delivery: N325 PINECREST BLVD - WELL #3					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - N398 CTH "N"	1	535	10	705,600	Yes	1
WELL - N398 CTH "N"	2	575	10	792,000	Yes	2
WELL - N325 PINECREST	3	535	12	936,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NO. 1	NO. 2	NO. 3	1
Location	N398 CTH "N"	N398 CTH "N"	N325 PINECREST	2
Purpose	P	P	P	3
Destination	D	D	R	4
Pump Manufacturer	GOULDS	LAYNE	LAYNE	5
Year Installed	2000	1990	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	490	550	680	8
Pump Motor or Standby Engine Mfr	GE	US MOTOR	GE	9
Year Installed	2000	1990	1995	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	125	100	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	RESERVOIR NO. 1	TOWER NO. 1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1995	1996	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	0	165	10
			11
Total capacity in gallons (actual)	500,000	300,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9790	1.1520	20
			21
Is a corrosion control chemical used (yes, no)?	Y	Y	22
			23
Is water fluoridated (yes, no)?	N	N	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	3.000	13	0	0	0	13
P	D	4.000	55	0	0	0	55
P	D	6.000	82,057	748	716	0	82,089
P	D	8.000	193,428	18,338	2,465	0	209,301
P	D	10.000	7,278	0	0	0	7,278
P	D	12.000	10,291	3,113	0	0	13,404
Total Within Municipality			293,122	22,199	3,181	0	312,140
Total Utility			293,122	22,199	3,181	0	312,140

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	2,972	220	0	0	3,192		1
M	1.500	3	0	0	0	3		2
P	1.500	4	0	0	0	4		3
M	2.000	3	11	0	0	14		4
P	3.000	1	0	0	0	1		5
Total Utility		2,983	231	0	0	3,214	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,915	432	0	0	3,347	274	1
0.750	16	6	0	0	22	0	2
1.000	19	3	0	0	22	0	3
1.500	15	1	0	1	17	0	4
2.000	7	0	0	0	7	0	5
3.000	4	0	0	0	4	0	6
Total:	2,976	442	0	1	3,419	274	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,119	73	0	3	0	152	3,347	1
0.750	22	0	0	0	0	0	22	2
1.000	0	17	0	1	0	4	22	3
1.500	2	15	0	0	0	0	17	4
2.000	0	6	0	1	0	0	7	5
3.000	0	3	0	1	0	0	4	6
Total:	3,143	114	0	6	0	156	3,419	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	577	44	8		613	2
Total Fire Hydrants	577	44	8	0	613	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 627

Number of distribution system valves end of year: 849

Number of distribution valves operated during year: 780

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #600, #620, #630, and #640 - Operation Labor - Increase is due to personnel changes in 2001. An additional person was hired to supervise the sewer utility eliminating the need to allocate the Operator's time between water and sewer.

Account #601 - Purchased Water - The District began purchasing water in 2000. Additional water was purchased in 2001. The District has begun looking at alternative water sources.

Account #650 - Maintenance of Distribution Reservoirs - Increase due to crack in reservoir wall that needed to be repaired.

Account #651 - Maintenance of Mains - Decrease is due to major maintenance in 2000. These costs did not recur in 2001.

Account #923 - Outside Services Employed - Increase is due to the a variety of water studies conducted to forecast future water requirements of the District.

Account #925 - Maintenance of General Plant - Decrease is due to roof repair costs incurred in 2000. These costs did not recur in 2001.

Water Utility Plant in Service (Page W-08)

Account #392 - Transportation Equipment - A new truck was purchased in 2001 along with related equipment.

Account #314 - Wells and Springs - Sleeves were installed at Well #1 and Well #2.

Account #346 - Meters now includes in a subaccount (346.1) telemeter and related equipment as recommended by the PSC for depreciation purposes.

Water Mains (Page W-15)

Main additions were financed from borrowings from the State Trust Fund and from the unregulated sewer utility and/or by special assessments levied upon the properties involved based on actual construction costs and feet of frontage.

Deferred assessments are charged interest at 2% over the bonding rate.

Due to the significant increase in development of the surrounding area, the majority of the main additions in 2001 were paid by the developers.

Water Services (Page W-16)

Special assessments are levied upon the properties involved based on actual construction costs and feet of frontage.

Due to the significant development of the surrounding area, the majority of the 2001 service additions were paid by the developers.

Meters (Page W-17)

1.5" Meters was adjusted to reflect actual at 12/31/01
